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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CUSTOMS

New Delhi, the 7th February, 1958

S.R.O. 502.—In exercise of the powers conferred by sub-section (1) of section 48B of the Sea Customs Act, 1878 (8 of 1878), as in force in India, and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty paid imported aluminium sheet of 33 gauge and tinfoil faced cork wads or tinfoil or cork wads used in the manufacture of R. S. Pilfer-proof Closures when such Closures are manufactured in, and exported from, India or the State of Pondicherry or are shipped as stores for use on board a ship proceeding to a foreign port.

[No. 52.]

S.R.O. 503.—In exercise of the powers conferred by sub-section (3) of section 48B of the Sea Customs Act, 1878 (8 of 1878), as in force in India, and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section, namely:—

THE CUSTOMS DUTIES DRAWBACK (R. S. PILFERPROOF CLOSURES) RULES, 1958

1. **Short title.**—These rules may be called the Customs Duties Drawback (R. S. Pilferproof Closures) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means R. S. Pilferproof Closures, 28 millimeter size, manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) "imported materials" means aluminium sheet of 33 gauge and tinfoil faced cork wads, or tinfoil or cork wads, imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of drawback.**—The rate of drawback admissible under these rules on the shipment of the goods shall be eight rupees and fifty naye paise for one thousand units of R. S. Pilferproof Closures.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details for the description, quantity and value of the goods under shipment.

6. **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported materials used in the manufacture of the goods and the duty paid thereon.

7. **Access to manufactory.**—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 33.]

S.R.O. 504.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty-paid imported precipitated chalk and wood pulp used in the manufacture of tissue paper when such tissue paper is manufactured in, and exported from, India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 34]

S.R.O. 505.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by the said sub-section (3), namely:—

THE CUSTOMS DUTIES DRAWBACK (TISSUE PAPER) RULES, 1958.

1. **Short title.**—These rules may be called the Customs Duties Drawback (Tissue Paper) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means tissue paper, manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) "imported material" means precipitated chalk and wood pulp imported into India or the State of Pondicherry on payment of customs duty.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port,

4. **Rate of drawback.**—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported material used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on imported materials during such period as in the opinion of the Government is relevant for the purpose.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that claim for drawback under section 43B of the Act is being made; and

- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, brand name, quantity and value of the goods under shipment.

6. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. Access to manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 35.]

S.R.O. 506.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty-paid imported cellulose nitrate sheets, slide wires and joints or hinges used in the manufacture of spectacle frames when such spectacle frames are manufactured in, and exported from, India or the State of Pondicherry, or shipped as stores on board a ship proceeding to a foreign port.

[No. 86.]

S.R.O. 507.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section, namely:—

THE CUSTOMS DUTIES DRAWBACK (SPECTACLE FRAMES) RULES, 1958.

1. Short title.—These rules may be called the Customs Duties Drawback (Spectacle Frames) Rules, 1958.

2. Definitions.—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means spectacle frames manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) "imported material" means cellulose nitrate sheets, slide wires and joints or hinges, imported into India or the State of Pondicherry on payment of customs duty.

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of drawback.—The rate of drawback admissible under these rules on the shipment of the goods shall, in respect of each of the imported materials used in the manufacture of the goods, be as specified in the Schedule to these rules.

5. Manner of allowing drawback.—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry, subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under Section 43B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported materials used in the manufacture of the goods and the duty paid thereon.

7. Access to manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer

or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

SCHEDULE

<i>Imported material</i>	<i>Rate of Drawback</i>
1. Cellulose nitrate sheets	Seventy-nine naye paise per pound of cellulose nitrate.
2. Side wires.	Sixty-eight naye paise per gross pieces of side wires.
3. Joints or hinges—	
(a) 4 m. m. size	One rupee and fifty naye paise per gross pieces of joints or hinges.
(b) 6 m. m. size	One rupee and seventy-five naye paise per gross piece of joints or hinges.

[No. 37.]

S.R.O. 508.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India, and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty-paid foreign materials imported into India and used in the manufacture of sewing machines when such sewing machines are manufactured in, and exported from, India or the State of Pondicherry or are shipped as stores for use on board a ship proceeding to a foreign port.

[No. 38.]

S.R.O. 509.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section, namely:—

THE CUSTOMS DUTIES DRAWBACK (SEWING MACHINES) RULES, 1958.

1. Short title.—These rule may be called the Customs Duties Drawback (Sewing Machines) Rules, 1958.

2. Definitions.—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means sewing machines, manufactured in India or the State of Pondicherry and in the manufacture of which imported materials have been used;
- (c) "imported material" means materials imported into India or the State of Pondicherry on payment of customs duty.

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported materials used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of drawback.—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported materials used in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government (hereinafter in this sub-rule referred to as the Government) at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government in respect of the duty-paid on imported materials during such period as in the opinion of the Government is relevant for the purpose.

5. Manner of allowing drawback.—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43B of the Act is being made; and
- (b) that the shipper shall furnish the customs collector with an additional copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported materials used in the manufacture of the goods and the duty paid thereon, or to furnish any return in connection therewith.

7. Access to manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the precesses of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 39.]

S.R.O. 510.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty-paid foreign card-board used in the manufacture of playing cards when such playing cards are manufactured in, and exported from, India or the State of Pondicherry or are shipped as stores for use on board a ship proceeding to a foreign port.

[No. 40.]

S.R.O. 511.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section, namely:—

THE CUSTOMS DUTIES DRAWBACK (PLAYING CARDS) RULES, 1958.

1. Short title.—These rules may be called the Customs Duties Drawback (Playing Cards) Rules, 1958.

2. Definitions.—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means playing cards manufactured in India or the State of Pondicherry and in the manufacture of which imported material has been used;
- (c) "imported material" means card board imported into India or the State of Pondicherry on payment of customs duty.

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. Rate of drawback.—The rate of drawback admissible under these rules on the shipment of the goods shall be as follows:—

<i>Description of goods</i>	<i>Rate of drawback.</i>
Goods in the manufacture of which art board, brush coated on two sides, has been used.	Sixty-seven naye paise per pound of goods.
Goods in the manufacture of which laminated black-centred card-board has been used.	Seventy-five naye paise per pound of goods.

5. Manner of allowing drawback.—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

- (a) that the shipper shall make a declaration in the relative shipping bill that a claim for drawback under section 43B of the Act is being made; and
- (b) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the imported material used in the manufacture of the goods and the duty paid thereon.

7. Access manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 41.]

S.R.O. 512.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the Customs Duties Drawback (Glass and Glassware) Rules, 1957, the same having been previously published as required by the said sub-section, namely:—

Amendment

In rule 4 of the said Rules, for the words "eighteen Rupees and thirty naye paise", the words "twenty one rupees and twentyfive naye paise" shall be substituted.

[No. 42.]

S.R.O. 513.—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 67-Customs dated the 17th July, 1954, the Central Government hereby directs that a drawback shall be allowed in accordance with, and subject to, the provisions of the said section and any rules made thereunder, in respect of duty-paid imported materials used in the manufacture of dry batteries and cells when such dry batteries and cells are manufactured in, and exported from, India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

[No. 43.]

S.R.O. 514.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Dry Radio Batteries) Rules, 1954, the Central Government hereby makes the following rules, the same having been previously published as required by sub-section (3) of the said section, namely:—

THE CUSTOMS DUTIES DRAWBACK (DRY BATTERIES AND CELLS) RULES, 1958.

1. Short title.—These rules may be called the Customs Duties Drawback (Dry Batteries and Cells) Rules, 1958.

2. Definitions.—In these rules, unless the context otherwise requires:—

- (a) "the Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "Manufacturer" means the manufacturer of dry batteries or cells who has been registered in accordance with the provisions of these rules;
- (c) "section" means a section of the Act.

3. Goods in respect of which drawback may be paid.—Subject to the provisions of the Act and these rules, a drawback shall be allowed in the case of dry batteries or cells (hereinafter referred to as "the articles"), manufactured in, and exported from, India or shipped as stores for use on board a ship proceeding to a foreign port, in respect of imported duty-paid materials used in the manufacture of such articles.

4. Registration of Manufacturers.—(1) A drawback admissible under these rules shall apply only in respect of the articles manufactured by a person registered under, and for the purposes of, these rules by a Chief Customs Officer authorised in this behalf by a Chief Customs Authority (hereinafter referred to as the authorised Chief Customs Officer).

(2) An application for registration shall be made by a manufacturer of the articles to the authorised Chief Customs Officer.

(3) Such manufacturer shall furnish with such application a list of the specific brands or varieties of articles which he intends to export under claim for drawback under these rules.

(4) The authorised Chief Customs Officer may, if satisfied that the requirements of this rule have been fulfilled, register applicant as a manufacturer for the purposes of these rules.

(5) The authorised Chief Customs Officer may, subsequent to the registration of the manufacturer, permit the manufacturer, on application to make additions to the list referred to in sub-rule (3) of this rule.

5. **Rate of drawback.**—(1) The manufacturer shall, in respect of each brand or variety of articles which he intends to export under claim for drawback under these rules, furnish every six months:—

- (a) the description and quantity of different imported materials used, during the preceding six months in the manufacture of such number of articles as the authorized Chief Customs Officer may consider convenient for the purpose; and
- (b) the average amount of customs duty paid on such materials and on such quantities, based on the values of, and the rates of duty applicable to, importations of such materials during the preceding six months, or if no importations have taken place during that period, during such longer period as the authorised Chief Customs Officer may deem relevant for the purpose.

(*Explanation.*—The expression “preceding six months” this sub-rule shall be deemed to be such period of six months preceding, as the authorized Chief Customs Officer may consider convenient for the purpose).

(2) The rate of drawback admissible under these rules shall be the average amount of customs duty referred to in sub-rule (1), duly verified by the authorised Chief Customs Officer and shall be allowed in respect of all shipments of the articles made from any port in India, or in the State of Pondicherry, in accordance with the provisions of section 43B and of these rules, during such subsequent period of six months as is designated for the purpose, in any particular case, by the authorised Chief Customs Officer.

6. **Manner of allowing drawback.**—Payment of drawback under these rules shall be subject to the following further conditions, namely:—

- (a) that the shipper shall on the relative shipping will declare that a claim for drawback under section 43B is being made;
- (b) that the shipper shall also furnish in the shipping bill, in addition to the information required under section 29, such information as, in the opinion of the Customs Collector concerned, is necessary for the purpose of verifying the claim for drawback, and including, in particular,
 - (i) the description of the articles;
 - (ii) the name of the manufacturer, registration number and the authority or officer with whom registered;
 - (iii) the particulars of any brand or trade mark attached to the articles;
 - (iv) weight, voltage and like particulars relating to the articles.

7. **Powers of Customs Collector.**—For the purposes of these rules, the Chief Customs Officer or the Customs Collector may—

- (a) require a manufacturer to produce any books of account or other documents of whatever nature relating to the proportion and quantity of different materials used in the manufacture of the articles, and the value of, and the duty paid on, imported materials used in such manufacture;
- (b) require the production of such certificates, documents and other evidence in support of each claim for drawback as may be necessary.

8. **Access to manufactory.**—A manufacturer of the articles in the case of which drawback is claimed shall give access to every part of his manufactory to an officer of the Central Government specially authorised in this behalf by the Customs Officer or by the Chief Customs Authority to enable such authorised officer to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 44.]

CUSTOMS AND CENTRAL EXCISE

New Delhi, the 7th February 1958 /18th Magha 1879

S.R.O. 515.—The following draft of certain rules which the Central Government proposes to make, in exercise of the powers conferred by section 43B of the Sea Customs Act, 1878 (8 of 1878), and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Crown Cork) Rules, 1937, is published as required by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) for the information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 15th February, 1958, (26th Magha, 1879).

Any objection or suggestion which may be received from any person with respect to the said draft before date so specified will be considered by the Central Government.

DRAFT RULES

1. **Short title.**—These rules may be called the Customs and Excise Duties Drawback (Crown Cork) Rules, 1958.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "goods" means crown corks manufactured in India or the State of Pondicherry and in the manufacture of which duty-paid material has been used.
- (b) "duty-paid material" means—
 - (i) chemicals, binders including albumen preservatives and tinsplate, imported on payment of customs duty, into India or the State of Pondicherry;
 - (ii) tinsplate manufactured in India or the State of Pondicherry from steel ingots on which Central Excise duty has been paid.
- (c) "refund" means drawback of import duty on imported chemicals, binders including albumen preservatives and tinsplate and rebate of Central Excise Duty on indigenous tinsplate.

3. **Goods in respect of refund may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878), and the Central Excises and Salt Act, 1944 (1 of 1944), and of these rules and subject also to such of the provisions of the Central Excise Rules, 1944, as may be applicable in this behalf, a refund shall be allowed in respect of the duty-paid material used in the manufacture of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of refund.**—The rate of refund admissible under these rules shall be six rupees and thirty-five naye paise per one hundred gross of the goods shipped.

5. **Exporters declaration and documents.**—At the time of the shipment of the goods, the exporter shall—

- (i) make a declaration on the relative shipping bill that a claim for refund under section 43B of the Sea Customs Act, 1878 (8 of 1878), is being made;
- (ii) state on the shipping bill the description, quantity and such other particulars as are necessary for the determination of the rate and amount of refund; and
- (iii) furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6. **Time-limit for refund claim.**—No payment of refund shall be made under these rules unless the exporter prefers his claim for refund within six months from the date of entry for shipment, duly supported by evidence of compliance with the provisions of these rules.

7. **Powers of Customs Collector.**—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of accounts or other documents relating to the proportion and quantity of the duty-paid material used in the manufacture of the goods and the duty paid thereon.

8. **Access to manufactory.**—The manufacturer of the goods in respect of which a refund is claimed under these rules shall give access to every part of the manufactory to any officer of the Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority, to enable the officer so authorised to inspect the processes of manufacture and to verify by actual check or otherwise the statements made in support of the claim for drawback.

[No. 5.]

S. K. BHATTACHARJEE, Dy. Secy.